

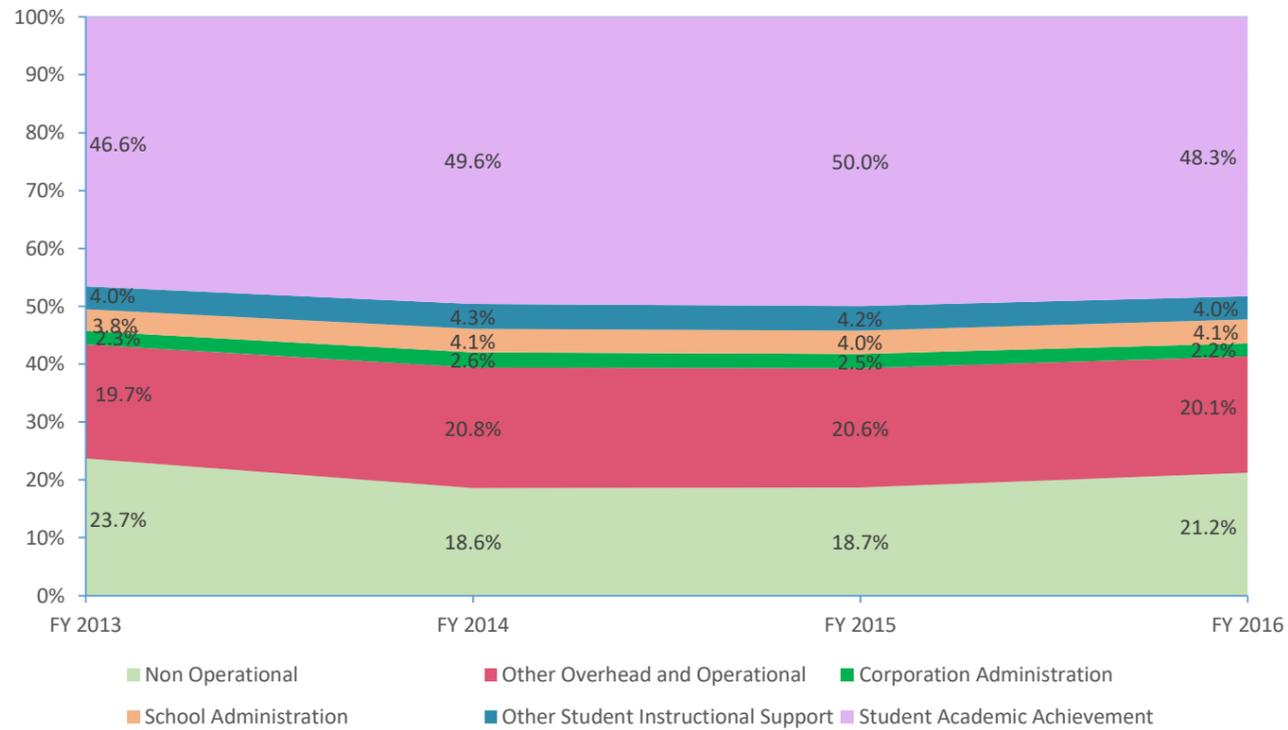
School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$76,519,778	47.6%	\$84,204,233	51.2%	\$79,158,800	46.6%	\$81,110,824	49.6%	\$83,062,490	50.0%	\$85,414,103	48.3%
Student Instructional Support	\$10,323,045	6.4%	\$12,899,172	7.8%	\$13,095,687	7.7%	\$13,684,522	8.4%	\$13,751,304	8.3%	\$14,401,379	8.1%
Total	\$86,842,822	54.0%	\$97,103,405	59.0%	\$92,254,488	54.3%	\$94,795,346	58.0%	\$96,813,794	58.2%	\$99,815,482	56.4%

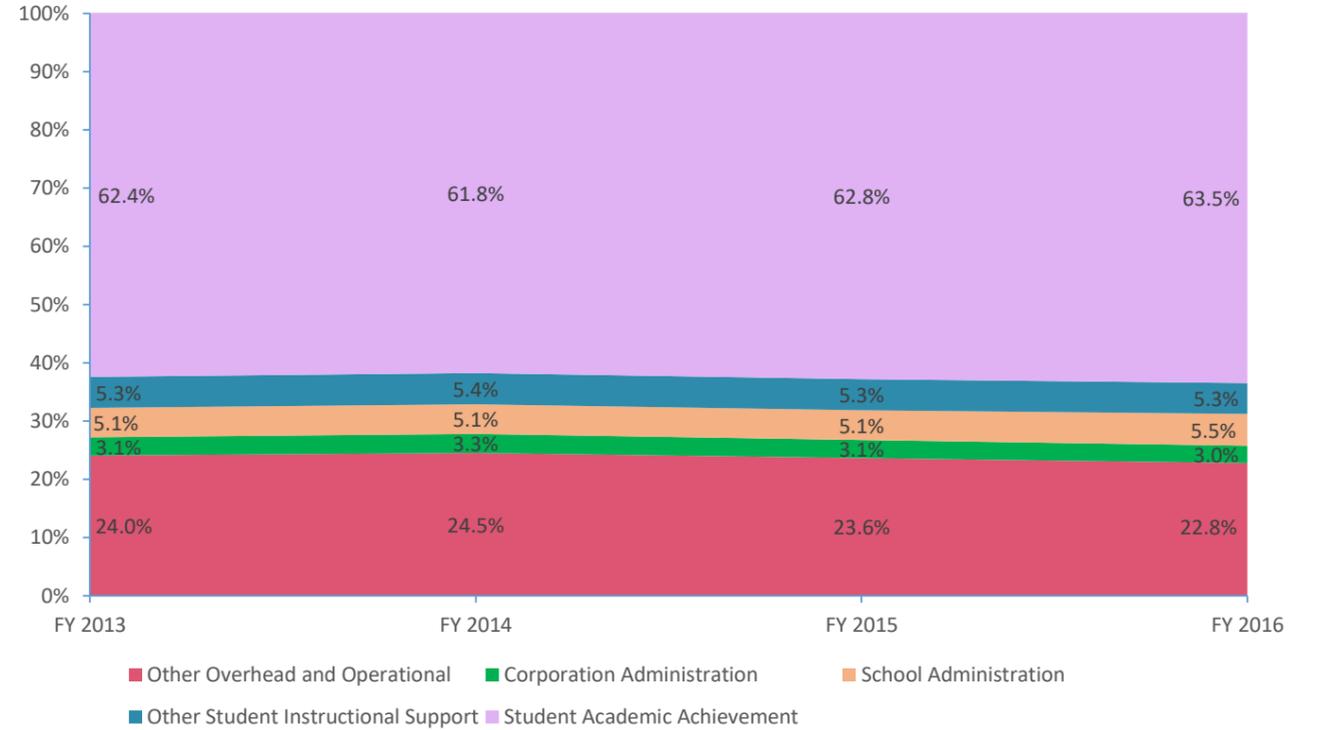
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$29,160,602	18.1%	\$33,243,367	20.2%	\$37,481,720	22.0%	\$38,347,988	23.5%	\$38,340,745	23.1%	\$39,596,746	22.4%
Non Operational	\$44,882,891	27.9%	\$34,133,934	20.8%	\$40,283,982	23.7%	\$30,386,974	18.6%	\$31,056,543	18.7%	\$37,563,696	21.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$74,043,493	46.0%	\$67,377,301	41.0%	\$77,765,702	45.7%	\$68,734,962	42.0%	\$69,397,287	41.8%	\$77,160,443	43.6%

Grand Total	\$160,886,315	\$164,480,706	\$170,020,189	\$163,530,308	\$166,211,081	\$176,975,925
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$177,749	\$1,531,984	\$2,100,036	\$2,246,898	1164.1%	46.7%	7.0%
11100	Regular Programs	Elementary	\$16,094,627	\$22,211,766	\$24,558,917	\$24,185,073	50.3%	8.9%	-1.5%
11200	Regular Programs	Middle/Junior High	\$8,822,457	\$13,180,251	\$13,903,957	\$14,732,834	67.0%	11.8%	6.0%
11300	Regular Programs	High School	\$10,615,950	\$14,974,094	\$17,691,472	\$18,648,124	75.7%	24.5%	5.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$1,581	\$1,980	\$1,643	\$1,829	15.7%	-7.6%	11.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$158,037	\$364,656	\$287,170	\$215,732	36.5%	-40.8%	-24.9%
11470	Regular Programs	Vocational Education - Business Education	\$127,956	\$214,925	\$429,042	\$421,337	229.3%	96.0%	-1.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$281,830	\$282,753	\$330,193	\$279,122	-1.0%	-1.3%	-15.5%
11630	Regular Programs	Alternative Education Programs - High School	\$27,939	\$5,031	\$0	\$0	-100.0%	-100.0%	NA
11920	Regular Programs	Other Regular Programs - Project 4R	\$18,900	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$965,633	\$1,287,437	\$2,209,083	\$2,405,910	149.2%	86.9%	8.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$144,379	\$220,572	\$123,953	\$27,827	-80.7%	-87.4%	-77.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$1,642,634	\$2,373,611	\$0	\$0	-100.0%	-100.0%	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$804,357	\$1,190,244	\$0	\$0	-100.0%	-100.0%	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$1,147	\$0	\$0	\$0	-100.0%	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$40,560	\$80,265	\$68,093	NA	67.9%	-15.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$401,471	\$608,875	\$663,983	\$450,384	12.2%	-26.0%	-32.2%
12420	Special Programs	Emotional Disabilities - All Others	\$1,124,367	\$1,695,783	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$40,156	\$1,277	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$3,584,307	\$6,880,745	\$8,257,525	\$8,600,251	139.9%	25.0%	4.2%
12710	Special Programs	Equal Opportunity At Risk	\$12,076	\$33,680	\$656	\$304	-97.5%	-99.1%	-53.7%
12810	Special Programs	Special Education Preschool	\$667,836	\$876,099	\$679,101	\$755,794	13.2%	-13.7%	11.3%
12900	Special Programs	Other Special Programs	\$5,848,899	\$7,394,323	\$4,119,193	\$3,958,243	-32.3%	-46.5%	-3.9%
14100	Summer School Programs	Elementary	\$184,366	\$84,798	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$63,247	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$305,792	\$318,544	\$370,286	\$616,381	101.6%	93.5%	66.5%
16100	Remediation	Remediation Testing	\$137,120	\$159,792	\$30,766	\$60,930	-55.6%	-61.9%	98.0%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$43,253	\$111,556	\$283,558	NA	555.6%	154.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$572,692	\$158,295	\$237,250	\$283,500	-50.5%	79.1%	19.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$2,514,043	\$2,726,990	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,047,873	\$929,199	\$1,424,932	\$1,416,749	35.2%	52.5%	-0.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$18,500	\$0	\$70,571	\$64,792	250.2%	NA	-8.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$65	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$1,450,540	\$1,853,954	\$2,061,597	\$2,031,727	40.1%	9.6%	-1.4%
22230	Instruction	Library/Media Services - Audiovisual	\$60,875	\$29,760	\$29,471	\$29,671	-51.3%	-0.3%	0.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$37,666	\$0	\$0	NA	-100.0%	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$8,371	\$9,898	\$17,035	\$15,235	82.0%	53.9%	-10.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,603,073	\$2,404,549	\$3,208,174	\$3,547,017	121.3%	47.5%	10.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$73,572	\$76,825	\$64,664	\$66,789	-9.2%	-13.1%	3.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$3,536,295	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$63,140,646	\$84,204,233	\$83,062,490	\$85,414,103	35.3%	1.4%	2.8%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$43	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$1,639,501	\$2,394,207	\$3,206,614	\$3,547,964	116.4%	48.2%	10.6%
21340	Students	Health Services - Nurse Services	\$668,237	\$964,891	\$1,160,992	\$781,961	17.0%	-19.0%	-32.6%
21420	Students	Psychological Services - Psychological Testing	\$564,519	\$770,137	\$5,961	\$2,856	-99.5%	-99.6%	-52.1%
21510	Students	Speech Path. & Audio. Serv. - Service Area Direction	\$756,211	\$1,344,583	\$1,692,681	\$1,799,708	138.0%	33.8%	6.3%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$61,281	\$78,794	\$0	\$0	-100.0%	-100.0%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$1,020,653	\$1,454,192	\$752,967	\$895,752	-12.2%	-38.4%	19.0%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$219,528	\$217,472	\$59,740	NA	-72.8%	-72.5%
24100	School Administration	Office of The Principal	\$3,691,502	\$5,672,839	\$6,714,618	\$7,313,398	98.1%	28.9%	8.9%
Student Instructional Support Total			\$8,401,947	\$12,899,172	\$13,751,304	\$14,401,379	71.4%	11.6%	4.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$21,763	\$24,760	\$107,792	\$44,093	102.6%	78.1%	-59.1%
23150	General Administration	Board of Education - Legal Services	\$120,121	\$151,329	\$203,116	\$182,609	52.0%	20.7%	-10.1%
23160	General Administration	Board of Education - Promotion Expenses	\$11,478	\$8,614	\$4,339	\$5,779	-49.6%	-32.9%	33.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$283,101	\$325,875	\$414,118	\$463,125	63.6%	42.1%	11.8%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$107,525	\$69,130	NA	NA	-35.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$222,997	\$270,834	\$389,887	\$402,198	80.4%	48.5%	3.2%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$52,448	\$73,968	\$109,071	\$106,040	102.2%	43.4%	-2.8%
25150	Central Services	Fiscal Services - Payroll Services	\$39,872	\$66,673	\$72,769	\$68,315	71.3%	2.5%	-6.1%
25160	Central Services	Fiscal Services - Financial Accounting	\$113,440	\$167,171	\$255,145	\$279,586	146.5%	67.2%	9.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$85,395	\$47,759	\$18,965	\$18,450	-78.4%	-61.4%	-2.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$11,565	\$10,891	\$57,350	\$61,562	432.3%	465.2%	7.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$47,248	\$28,552	\$23,958	NA	-49.3%	-16.1%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$49,718	\$79,373	\$62,493	\$1,003	-98.0%	-98.7%	-98.4%
25300	Central Services	Printing, Pub., and Duplicating Services	\$197,097	\$256,436	\$277,378	\$195,323	-0.9%	-23.8%	-29.6%
25720	Central Services	Personnel Services - Recruitment and Placement	\$343,471	\$598,061	\$810,106	\$807,406	135.1%	35.0%	-0.3%
25750	Central Services	Personnel Services - Health Services	\$7,291	\$2,992	\$6,421	\$11,016	51.1%	268.1%	71.6%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$311	\$4,803	\$883	NA	184.2%	-81.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$496,611	\$623,378	\$1,155,075	\$1,238,556	149.4%	98.7%	7.2%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$112,573	\$70,830	\$83,583	\$85,557	-24.0%	20.8%	2.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$8,728,976	\$10,685,232	\$11,333,573	\$11,279,886	29.2%	5.6%	-0.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$3,458,065	\$4,380,687	\$4,526,000	\$4,495,313	30.0%	2.6%	-0.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,539	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$24,490	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$73,642	\$108,766	\$189,337	\$124,908	69.6%	14.8%	-34.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$122,872	\$217,869	\$247,630	\$277,563	125.9%	27.4%	12.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$386,505	\$292,837	\$367,016	\$361,163	-6.6%	23.3%	-1.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$6,239	\$11,516	\$16,686	\$20,509	228.7%	78.1%	22.9%
27010	Student Transportation	Service Area Direction	\$279,674	\$517,531	\$767,103	\$706,443	152.6%	36.5%	-7.9%
27100	Student Transportation	Vehicle Operation	\$3,083,080	\$4,735,760	\$4,878,407	\$4,963,583	61.0%	4.8%	1.7%
27200	Student Transportation	Monitoring Services	\$146,601	\$51,315	\$0	\$0	-100.0%	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,566,103	\$2,173,360	\$2,421,302	\$1,974,179	26.1%	-9.2%	-18.5%
27400	Student Transportation	Purchase of School Buses	\$928,033	\$932,838	\$1,441,419	\$3,393,995	265.7%	263.8%	135.5%
27500	Student Transportation	Insurance on Buses	\$156,491	\$101,594	\$142,281	\$171,411	9.5%	68.7%	20.5%
27900	Student Transportation	Other Student Transportation Services	\$158,803	\$195,346	\$299,668	\$246,990	55.5%	26.4%	-17.6%
31100	Food Services Operations	Service Area Direction	\$0	\$306,713	\$403,750	\$457,422	NA	49.1%	13.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$2,224,655	\$2,573,565	\$3,149,214	\$3,102,375	39.5%	20.5%	-1.5%
31400	Food Services Operations	Food Purchases	\$2,105,216	\$2,718,018	\$3,696,055	\$3,622,999	72.1%	33.3%	-2.0%
31900	Food Services Operations	Other Food Services	\$377,774	\$413,918	\$292,817	\$333,415	-11.7%	-19.4%	13.9%
Overhead and Operational Total			\$25,998,700	\$33,243,367	\$38,340,745	\$39,596,746	52.3%	19.1%	3.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$7,158	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$904,000	\$1,113,810	\$1,304,696	\$1,457,365	61.2%	30.8%	11.7%
33990	Other Community Services	Other	\$96,623	\$128,873	\$202,811	\$168,732	74.6%	30.9%	-16.8%
41000	Category not Specified	Land Acquisition and Development	\$748,076	\$85,703	\$407,328	\$155,677	-79.2%	81.6%	-61.8%
43000	Category not Specified	Professional Services	\$0	\$107,595	\$0	\$0	NA	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$19,178,492	\$5,732,915	\$6,364,643	\$11,277,272	-41.2%	96.7%	77.2%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$694,916	\$1,229,512	\$1,332,614	\$1,373,559	97.7%	11.7%	3.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$73,819	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$9,505	\$99,869	\$28,616	\$19,333	103.4%	-80.6%	-32.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$2,123,559	\$3,031,121	\$3,241,310	\$3,188,392	50.1%	5.2%	-1.6%
51100	Principal on Debt	Bonds	\$2,710,000	\$3,010,000	\$700,000	\$2,725,000	0.6%	-9.5%	289.3%
52100	Interest on Debt	Bonds	\$1,143,481	\$849,564	\$144,900	\$317,740	-72.2%	-62.6%	119.3%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
52200	Interest on Debt	Temporary Loans	\$577,647	\$872,791	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$16,250,594	\$9,304,008	\$11,475,814	\$11,399,803	-29.8%	22.5%	-0.7%
53150	Lease Rental	Buildings-Interest	\$0	\$8,494,354	\$5,853,811	\$5,480,823	NA	-35.5%	-6.4%
Non Operational Total			\$44,444,051	\$34,133,934	\$31,056,543	\$37,563,696	-15.5%	10.0%	21.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$485,512	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$63,327	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$320,021	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$55,690	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$3,773,477	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$558,767	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$852,798	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$115,473	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$143,415	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$22,836	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$80,829	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$3,068	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$7,982,884	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$1,182,345	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$1,789,294	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$248,206	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$18,993	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$3,038	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$11,255	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$393	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$974,849	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$90,785	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$107,705	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$16,009	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$18,900,971	\$0	\$0	\$0	NA	NA	NA